

REMARKS

This Amendment is being filed in response to the Office Action mailed May 12, 2008, which has been reviewed and carefully considered. Reconsideration and allowance of the present application in view of the amendments made above and the remarks to follow are respectfully requested.

Claims 1-2 and 5-18 remain in this application, where claims 3-4 have been canceled without prejudice and claims 15-18 have been added.

By means of the present amendment, the current Abstract has been deleted and substituted with the enclosed New Abstract which better conforms to U.S. practice.

By means of the present amendment, claims 2, 5-12 and 14 have been amended for non-statutory reasons, such as for better form including beginning the dependent claims with 'The' instead of 'A'. Claims 2, 5-12 and 14 were not amended in order to address issues of patentability and Applicants respectfully reserve all rights under the Doctrine of Equivalents.

In the Office Action, claims 1 and 3-14 are rejected under 35

U.S.C. §103(a) as allegedly unpatentable over of U.S. Patent No. 5,322,075 (Deevi) in view of U.S. Patent No. 5,908,585 (Shibuta). Further, claim 2 is rejected under 35 U.S.C. §103(a) as allegedly unpatentable over Deevi in view of U.S. Patent No. 4,074,001 (Imai). It is respectfully submitted that claims 1-2 and 5-18 are patentable over Deevi, Shibuta and Imai for at least the following reasons.

Deevi is directed to a smoking article is provided in which a flavor-generating medium is heated electrically to release an aerosol for inhalation by a consumer. The smoking article includes a heater having resistive heating elements printed on a flexible non-conductive substrate 205.

Shibuta is directed to an electrically conductive transparent film used as substrates of display devices such as LC or EL display devices, as transparent electrodes, and for shielding electromagnetic waves in electronic equipment. The Shibuta electrically conductive transparent film includes hollow carbon microfibers and transparent electrically conductive metal oxide powder in a binder. The binder includes sols of metal oxides such as silica, tin oxide, aluminum oxide, and zirconium oxide, as well

as other compounds such as organosilane.

Imai is directed to a fixing roll for electrophotography having a surface layer of a cured room-temperature-vulcanizing silicone rubber composition comprising a mixture consisting of two diorganopolysiloxanes, including an alkoxysilane.

It is respectfully submitted that Deevi, Shibuta and Imai, alone or in combination, do not teach or suggest the present invention as recited in independent claim 1, and similarly recited in independent claim 13 which, amongst other patentable elements, recites (illustrative emphasis provided):

wherein the electrically insulating layer comprises non-conductive particles having longest dimension of 2-500 micrometers.

A heating element comprising an electrically insulating layer having non-conductive particles having longest dimension of 2-500 micrometers is nowhere disclosed or suggested in Deevi, Shibuta and Imai, and combinations thereof.

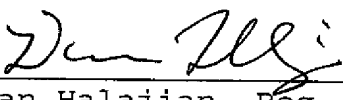
Accordingly, it is respectfully requested that independent claims 1 and 13 be allowed. In addition, it is respectfully submitted that claims 2, 5-12 and 14-18 should also be allowed at least based on their dependence from independent claims 1 and 13,

as well as their individually patentable elements.

In addition, Applicants deny any statement, position or averment of the Examiner that is not specifically addressed by the foregoing argument and response. Any rejections and/or points of argument not addressed would appear to be moot in view of the presented remarks. However, the Applicants reserve the right to submit further arguments in support of the above stated position, should that become necessary. No arguments are waived and none of the Examiner's statements are conceded.

In view of the above, it is respectfully submitted that the present application is in condition for allowance, and a Notice of Allowance is earnestly solicited.

Respectfully submitted,

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